



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

AUDITS SECTION – Bay & Central Region
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

January 23, 2008

Leslie Tremaine, Ed.D., Director
Santa Cruz County Mental Health and
Substance Abuse Services
1400 Emeline Avenue, Bldg. K
Santa Cruz, CA 95060

Dear Dr. Tremaine:

AUDIT REPORT – FRONT STREET INCORPORATED

We have examined the Cost Report and Data Collection (CR/DC) report of Front Street, Inc., for the fiscal period July 1, 2002 through June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Federal Short-Doyle/Medi-Cal Net Program Costs (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Short-Doyle/Medi-Cal Program Cost As Reported (FFP)	\$ 1,349,849
Net Short-Doyle/Medi-Cal Program Cost As Audited (FFP)	<u>1,183,781</u>
Overstatement of Net Program Cost (FFP)	<u>\$ (166,068)</u>

If you disagree with any of the results of this audit, you may request an informal conference. This request must be in writing and be received by the Department of Health Services within sixty (60) calendar days following the date of receipt of the overall County Community Mental Health Services report.

Leslie Tremaine, Ed.D., Director
January 23, 2008
Page 2

Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, CA 95814 and should be in conformance with the provisions of Sections 51016 and sequence, Title 22 of the California Code of Regulations.

Sincerely,



for WALTER J. HILL, JR., MBA, EA
Chief of Audits

Date: 1/24/08

Enclosures



for TONY GAAN, Supervisor
Audits – Bay & Central Region

Date: 1/24/08

SANTA CRUZ COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

LEGAL ENTITY NAME: FRONT STREET, INC.
LEGAL ENTITY NUMBER: 00442

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COST</u>			
FEDERAL - FFP	\$ 1,349,849	\$ (166,068)	\$ 1,183,781
HEALTHY FAMILIES - FFP	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FFP - COUNTY PROVIDERS	<u>\$ 1,349,849</u>	<u>\$ (166,068)</u>	<u>\$ 1,183,781</u>

FRONT STREET, INC.
SANTA CRUZ COUNTY COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC	(MH 1968, Ln 11, 11A)	2,633,890	(322,765)	2,311,125
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Family Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Family Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 2,633,890</u>	<u>\$ (322,765)</u>	<u>\$ 2,311,125</u>
<u>Less: Patient & Other Payor Revenues</u>				
10. Inpatient SD/MC	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC	(MH 1968, Ln 28, 28A)	9,403	0	9,403
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Family Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Family Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 9,403</u>	<u>\$ 0</u>	<u>\$ 9,403</u>
<u>Medi-Cal Net Reimbursement for Direct Services</u>				
19. Inpatient SD/MC (Incl Children Enhan)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhan)	(Ln 2,4 - Ln 11,13)	2,624,487	(322,765)	2,301,722
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Family-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Family-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 2,624,487</u>	<u>\$ (322,765)</u>	<u>\$ 2,301,722</u>
<u>Medi-Cal MAA Reimbursement</u>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
29. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
30. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
31. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
32. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
33. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
34. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Net Reimbursable Cost - FFP</u>				
36. Direct Services	(MH1979, Ln 16, 16A)	\$ 1,349,849	\$ (166,068)	\$ 1,183,781
37. Enhanced SD/MC (Children)	(MH1979, Ln 17, 17A)	0	0	0
38. Enhanced SD/MC (Refugees)	(MH1979, Ln 18)	0	0	0
39. MAA	MH 1979, Ln 11, 12)	0	0	0
40. Negotiated Rate-Payback-SD/MC & Enh	(MH1979, Ln 20)	0	0	0
41. Healthy Families Reimbursement	(MH1979, Ln 27)	0	0	0
42. Total - FFP		<u>\$ 1,349,849</u>	<u>\$ (166,068)</u>	<u>\$ 1,183,781</u>
Contract Maximum		<u>\$</u>	<u>\$ 0</u>	<u>\$</u>
Lower of Net Reimbursable Cost or Contract Maximum		<u>\$ 1,349,849</u>	<u>\$ (166,068)</u>	<u>\$ 1,183,781</u>

(To Sch.1)

AUDIT ADJUSTMENTS

Provider FRONT STREET, INC.				Provider Number 00442	No. of Adj. 32	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO COSTS</u>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES To adjust Mental Health Expenditures to agree with Provider's records.	\$ 4,655,338	\$ 28,919	\$ 4,684,257
2	MH 1960	1	C	MENTAL HEALTH EXPENDITURES To adjust Mental Health Expenditures to agree with Provider's records. The adjustment is based on the accrual accounting method.	\$ 4,684,257	\$ (49,705)	\$ 4,634,552
3	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate County costs (patient accounting, patient data and other) that were included in the provider's cost report that was submitted to the State Department of Mental Health. These costs will be included in the County cost report as administrative costs. Info Tech costs will remain in the provider's cost report.	\$ 320,217	\$ (257,501)	\$ 62,716
4	MH 1960	6	C	MEDI-CAL ADJUSTMENTS FROM MH 1961 To adjust Medi-Cal Adjustment due to the related party costs.	\$ 0	\$ (84,406)	\$ (84,406)
5	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust allowable costs for allocation with adjustment numbers 1, 2, 3, and 4.	\$ 4,975,555	\$ (362,693)	\$ 4,612,862
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
FRONT STREET, INC.				00442	32	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u>			
6	NH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05)	\$ 1,042,039	\$ 248,508	\$ 1,290,547 *
7	NH 1964	4	A	DAY SERVICES (MODE 10)	\$ 1,083,394	\$ (52,203)	\$ 1,031,191 *
8	NH 1964	5	A	OUTPATIENT SERVICES (MODE 15)	\$ 586,480	\$ 1,336	\$ 587,816 *
9	NH 1964	8	A	SUPPORT SERVICES (MODE 60)	\$ 2,263,642	\$ (302,833)	\$ 1,960,809 *
10	NH 1964	9	A	TOTAL	\$ <u>4,975,555</u>	\$ <u>(105,192)</u>	\$ <u>4,870,363</u> *
				To adjust costs at the mode level in conjunction with adjustments number 1, 2, and 4.			
11	NH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05)	** \$ 1,290,547	\$ (72,236)	\$ 1,218,311 *
12	NH 1964	4	A	DAY SERVICES (MODE 10)	** \$ 1,031,191	\$ (82,897)	\$ 948,294 *
13	NH 1964	5	A	OUTPATIENT SERVICES (MODE 15)	** \$ 587,816	\$ (68,070)	\$ 519,746 *
14	NH 1964	8	A	SUPPORT SERVICES (MODE 60)	** \$ 1,960,809	\$ (34,298)	\$ 1,926,511 *
15	NH 1964	9	A	TOTAL	** \$ <u>4,870,363</u>	\$ <u>(257,501)</u>	\$ <u>4,612,862</u> *
				To adjust costs at the mode level in conjunction with adjustment number 3.			
16	NH 1964	3	A	OTHER 24 HOUR SERVICES (05-60)	** \$ 1,218,311	\$ (306,109)	\$ 912,202
	NH 1964	4	A	DAY SERVICES (MODE 10)	** \$ 948,294	\$ 0	\$ 948,294
	NH 1964	5	A	OUTPATIENT SERVICES (MODE 15)	** \$ 519,746	\$ 0	\$ 519,746
17	NH 1964	8	A	SUPPORT SERVICES (MODE 60)	** \$ 1,926,511	\$ 306,109	\$ 2,232,620
	NH 1964	9	A	TOTAL	** \$ <u>4,612,862</u>	\$ <u>0</u>	\$ <u>4,612,862</u>
				To reclassify room and board costs from Mode 05 to Mode 60, in accordance with the SD/MC Manual for the Rehabilitation Option and Targeted Case Management, and CAC, Title 9, Section 1840.312.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
FRONT STREET, INC.				00442	32	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u>			
18	NH 1966A	3	B	OUTPATIENT SERVICES (15-01)	\$ 5,381	\$ (1,345)	\$ 4,036
19	NH 1966A	3	C	OUTPATIENT SERVICES (15-10)	\$ 47,333	\$ (5,543)	\$ 41,790
20	NH 1966A	3	D	OUTPATIENT SERVICES (15-30)	\$ 13,673	\$ (978)	\$ 12,695
21	NH 1966A	3	E	OUTPATIENT SERVICES (15-40)	\$ 329,896	\$ (36,685)	\$ 293,211
22	NH 1966A	3	F	OUTPATIENT SERVICES (15-50)	\$ 187,990	\$ (23,124)	\$ 164,866
23	NH 1966A	3	G	OUTPATIENT SERVICES (15-60)	\$ 2,013	\$ 893	\$ 2,906
24	NH 1966A	3	H	OUTPATIENT SERVICES (15-70)	\$ 194	\$ 48	\$ 242
25	NH 1966A	Total	A	TOTAL	\$ <u>586,480</u>	\$ <u>(66,734)</u>	\$ <u>519,746</u>
				To adjust outpatient services costs to the service function level to reflect the effects of adjustments 1 to 4. The relative value method of allocation was utilized since the Provider was not in compliance with an acceptable method of allocation.			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
26	MH 1901B(S)		D	MEDI-CAL UNITS 7/1/02 - 9-30/02 @ 51.40%	29,622	0	29,622 *
26	MH 1901B(S)		E	MEDI-CAL UNITS 10/1/02 - 3/30/03 @ 50.00%	177,837	(1)	177,836 *
27	MH 1901B(S)		F	MEDI-CAL UNITS 4/1/03 - 6/30/03 @ 54.35%	139,989	(751)	139,238 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated March 19, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the provider.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
FRONT STREET, INC.				00442	32	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
28	MH 1901B(S)		D	MEDI-CAL UNITS 7/1/02 - 9-30/02 @ 51.40% **	29,622	0	29,622 *
	MH 1901B(S)		E	MEDI-CAL UNITS 10/1/02 - 3/30/03 @ 50.00% **	177,836	3	177,839 *
29	MH 1901B(S)		F	MEDI-CAL UNITS 4/1/03 - 6/30/03 @ 54.35% **	139,238	89	139,327 *
				To adjust the SD/MC units of service/time to agree with the County's records and supporting documents. The auditor submitted detailed workpapers to the County which shows the details of this adjustment.			
30	MH 1901B(S)		D	MEDI-CAL UNITS 7/1/02 - 9-30/02 @ 51.40% **	29,622	0	29,622
	MH 1901B(S)		E	MEDI-CAL UNITS 10/1/02 - 3/30/03 @ 50.00% **	177,839	(3)	177,836
31	MH 1901B(S)		F	MEDI-CAL UNITS 4/1/03 - 6/30/03 @ 54.35% **	139,327	(89)	139,238
				To adjust SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the county's records by SFC.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
32	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 1,349,849	\$ (166,068)	\$ 1,183,781
				To adjust the SD/MC (FFP) due to adjustments to costs and units of service/time.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (10/04)

Fiscal Year 2002-2003

County: SANTA CRUZ COUNTY

County Code: 44

Legal Entity: FRONT STREET, INC.		A	B	C
Legal Entity Number: 00442		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	3,023,892	1,610,660	4,634,552
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments (Provide Detail)	0	62,716	62,716
5	Total Costs Before Medi-Cal Adjustments	3,023,892	1,673,376	4,697,268
6	Medi-Cal Adjustments from MH 1961			(84,406)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			4,612,862
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			4,612,862
19	Total Costs - Lines 9 through 18			4,612,862

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (10/04)

Fiscal Year 2002-2003

County: SANTA CRUZ COUNTY

County Code: 44

Legal Entity: FRONT STREET, INC.		A	B	C
Legal Entity Number: 00442		Salaries and Benefits	Other	Total Adjustments
1	Related Party Expenses		(84,406)	(84,406)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(84,406)	(84,406)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
 Fiscal Year 2002-2003

County: SANTA CRUZ COUNTY
 County Code: 44

Legal Entity: FRONT STREET, INC.		A
Legal Entity Number: 00442		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,612,862
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	912,202
4	Day Services (Mode 10)	948,294
5	Outpatient Services (Mode 15 Program 1 + Program 2)	519,746
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	2,232,620
9	Total - Lines 2 through 8	4,612,862

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: SANTA CRUZ COUNTY
County Code: 44

CR

Legal Entity: FRONT STREET, INC.			A	B	C	D	E	F	G
Legal Entity Number: 00442			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				65					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			10,591					
3	Gross Cost		912,202	912,202					
4	Cost per Unit			86.13					
5	SMA per Unit			130.33					
6	Published Charge per Unit			143.02					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		2,681					
8A		10/01/02 - 06/30/03		7,806					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			104					
13	Medi-Cal Costs	07/01/02 - 09/30/02	230,914	230,914					
13A		10/01/02 - 06/30/03	672,330	672,330					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	349,415	349,415					
14A		10/01/02 - 06/30/03	1,017,356	1,017,356					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	383,437	383,437					
15A		10/01/02 - 06/30/03	1,116,414	1,116,414					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		8,958	8,958					

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: SANTA CRUZ COUNTY
County Code: 44

County Code: 44			CR		CR					
Legal Entity: FRONT STREET, INC.			A	B	C	D	E	F	G	
Legal Entity Number: 00442				Service	Service	Service	Service	Service	Service	
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function	
				85	95					
1	Allocation Percentage		100.00%	76.13%	23.87%					
2	Total Units			9,829	2,325					
3	Gross Cost		948,294	721,897	226,397					
4	Cost per Unit			73.45	97.38					
5	SMA per Unit			177.60	115.14					
6	Published Charge per Unit			194.91	126.36					
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/02 - 09/30/02		2,710	1,418					
8A		10/01/02 - 06/30/03		6,488	907					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02								
9A		10/01/02 - 06/30/03								
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02								
10A		10/01/02 - 06/30/03								
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03								
11	Healthy Families (SED) Units	07/01/02 - 09/30/02								
11A		10/01/02 - 06/30/03								
12	Non-Medi-Cal Units			631						
13	Medi-Cal Costs	07/01/02 - 09/30/02	337,115	199,038	138,078					
13A		10/01/02 - 06/30/03	564,834	476,515	88,319					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	644,565	481,296	163,269					
14A		10/01/02 - 06/30/03	1,256,701	1,152,269	104,432					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	707,385	528,206	179,178					
15A		10/01/02 - 06/30/03	1,379,185	1,264,576	114,609					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02								
16A		10/01/02 - 06/30/03								
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02								
17A		10/01/02 - 06/30/03								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02								
18A		10/01/02 - 06/30/03								
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02								
19A		10/01/02 - 06/30/03								
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02								
20A		10/01/02 - 06/30/03								
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02								
21A		10/01/02 - 06/30/03								
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02								
22A		10/01/02 - 06/30/03								
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02								
23A		10/01/02 - 06/30/03								
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02								
24A		10/01/02 - 06/30/03								
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03								
29	Healthy Families Costs	07/01/02 - 09/30/02								
29A		10/01/02 - 06/30/03								
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02								
30A		10/01/02 - 06/30/03								
31	Healthy Families Published Charges	07/01/02 - 09/30/02								
31A		10/01/02 - 06/30/03								
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02								
32A		10/01/02 - 06/30/03								
33	Non-Medi-Cal Costs		46,344	46,344	0					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 2
Fiscal Year 2002-2003

County: SANTA CRUZ COUNTY
County Code: 44

County Code: 44			CR	CR	CR	CR	CR	CR	
Legal Entity: FRONT STREET, INC.			A	B	C	D	E	F	G
Legal Entity Number: 00442			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
			01	10	30	40	50	60	
1	Allocation Percentage		100.00%	0.78%	8.04%	2.44%	56.41%	31.72%	0.56%
2	Total Units			3,364	26,803	8,216	188,868	105,167	1,011
3	Gross Cost		519,746	4,036	41,790	12,695	293,211	164,866	2,906
4	Cost per Unit			1.20	1.56	1.55	1.55	1.57	2.87
5	SMA per Unit			1.77	2.28	2.28	2.28	2.28	4.23
6	Published Charge per Unit			1.94	2.50	2.50	2.50	2.50	4.65
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02			1,401		21,412		
8A		10/01/02 - 06/30/03		3,314	24,764	7,837	161,642	103,250	961
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			50	638	379	5,814	1,917	50
13	Medi-Cal Costs	07/01/02 - 09/30/02	35,426		2,184		33,241		
13A		10/01/02 - 06/30/03	470,505	3,976	38,611	12,109	250,944	161,861	2,762
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	52,014		3,194		48,819		
14A		10/01/02 - 06/30/03	688,573	5,866	56,462	17,868	368,544	235,410	4,065
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	57,033		3,503		53,530		
15A		10/01/02 - 06/30/03	755,023	6,429	61,910	19,593	404,105	258,125	4,469
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		13,815	60	995	586	9,026	3,005	144

County: SANTA CRUZ COUNTY
County Code: 44

CR

Legal Entity: FRONT STREET, INC.			H	I	J	K	L	M	N
Legal Entity Number: 00442			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			70						
1	Allocation Percentage		0.05%						
2	Total Units		105						
3	Gross Cost		242						
4	Cost per Unit		2.30						
5	SMA per Unit		3.41						
6	Published Charge per Unit		3.74						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02							
8A		10/01/02 - 06/30/03	105						
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/02 - 09/30/02							
13A		10/01/02 - 06/30/03	242						
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02							
14A		10/01/02 - 06/30/03	358						
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03	393						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		0						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: SANTA CRUZ COUNTY
County Code: 44

CR

Legal Entity: FRONT STREET, INC.		A	B	C	D	E	F	G
Legal Entity Number: 00442		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support								
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		21,890					
3	Gross Cost	2,232,620	2,232,620					
4	Cost per Unit		101.99					
5	Non-Medi-Cal Units (Same as Line 2)		21,890					
6	Non-Medi-Cal Costs (Same as Line 3)	2,232,620	2,232,620					

Fiscal Year 2002-2003

County Code: 44			REIMBURSEMENT TYPE				PC	Costs			Costs			
Legal Entity: FRONT STREET, INC.			A	B	C	D	E	F	G	H	I	J	K	
Legal Entity Number: 00442			Mode 55				Total Inpatient Mode 05- Hospital	Mode 05-All Other		Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29	Total MAA								
1	Medi-Cal Costs	07/01/02 - 09/30/02						230,914	337,115	35,426	603,456		603,456	
1A		10/01/02 - 06/30/03						672,330	564,834	470,505	1,707,669		1,707,669	
2	Medi-Cal SMA	07/01/02 - 09/30/02						349,415	644,565	52,014	1,045,993		1,045,993	
2A		10/01/02 - 06/30/03						1,017,356	1,256,701	688,573	2,962,630		2,962,630	
3	Medi-Cal P. C.	07/01/02 - 09/30/02						383,437	707,385	57,033	1,147,854		1,147,854	
3A		10/01/02 - 06/30/03						1,116,414	1,379,185	755,023	3,250,622		3,250,622	
4	Medi-Cal N. R.	07/01/02 - 09/30/02												
4A		10/01/02 - 06/30/03												
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02						230,914	337,115	35,426	603,456		603,456	
5A		10/01/02 - 06/30/03						672,330	564,834	470,505	1,707,669		1,707,669	
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02												
6A		10/01/02 - 06/30/03												
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02												
7A		10/01/02 - 06/30/03												
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02												
8A		10/01/02 - 06/30/03												
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02												
9A		10/01/02 - 06/30/03												
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02												
10A		10/01/02 - 06/30/03												
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02						230,914	337,115	35,426	603,456		603,456	
11A		10/01/02 - 06/30/03						672,330	564,834	470,505	1,707,669		1,707,669	
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02												
12A		10/01/02 - 06/30/03												
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02												
13A		10/01/02 - 06/30/03												
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02												
14A		10/01/02 - 06/30/03												
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02												
15A		10/01/02 - 06/30/03												
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02												
16A		10/01/02 - 06/30/03												
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03												
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03												
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03												
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03												
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/02 - 09/30/02 10/01/02 - 06/30/03						230,914 672,330	337,115 564,834	35,426 470,505	603,456 1,707,669		603,456 1,707,669	
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03												
23	Healthy Families Cost	07/01/02 - 09/30/02												
23A		10/01/02 - 06/30/03												
24	Healthy Families SMA	07/01/02 - 09/30/02												
24A		10/01/02 - 06/30/03												
25	Healthy Families P. C.	07/01/02 - 09/30/02												
25A		10/01/02 - 06/30/03												
26	Healthy Families N. R.	07/01/02 - 09/30/02												
26A		10/01/02 - 06/30/03												
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02												
27A		10/01/02 - 06/30/03												
Less: Patient and Other Payor Revenues														
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02							2,258		2,258		2,258	
28A		10/01/02 - 06/30/03							6,775	370	7,145		7,145	
29	Enhanced SD/MC (Children) Revenues													
30	Enhanced SD/MC (Refugees) Revenues													
31	Healthy Families Revenues													
32	Total Expenditures from MAA (Mode 55)													
33	Medi-Cal Eligibility Factor (Average)													
34	Revenue - MAA													
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02						230,914	334,857	35,426	601,197		601,197	
35A		10/01/02 - 06/30/03						672,330	558,059	470,135	1,700,525		1,700,525	
36	Net Due - Enhanced SD/MC (Refugees)													
37	Net Due - Healthy Families	07/01/02 - 09/30/02												
37A		10/01/02 - 06/30/03												
Amount Negotiated Rates Exceed Costs														
38	SD/MC (Includes Children)	07/01/02 - 09/30/02												
38A		10/01/02 - 06/30/03												
39	Enhanced SD/MC (Refugees)													
40	Healthy Families	07/01/02 - 09/30/02												
40A		10/01/02 - 06/30/03												

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %
MH 1978 (10/04)

Fiscal Year 2002-2003

County: SANTA CRUZ COUNTY
County Code: 44

Legal Entity: FRONT STREET, INC.

Legal Entity Number: 00442		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
	Mode						
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)	230,914	672,330	118,690	345,712		
3	10 - Day Services	334,857	558,059	172,117	284,856		
4	15 - Outpatient (Program 1)	35,426	470,135	18,209	244,198		
5	15 - Outpatient (Program 2)						
6	Totals	601,197	1,700,525	309,015	874,766		
7	Totals from MH1979	601,197	1,700,525	309,015	874,766		
8	Effective SD/MC FFP %					51.40%	51.44%

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

FFP % Source: MH1978 E8	FFP % Source: MH1978 F8
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Legal Entity: FRONT STREET, INC.		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00442		Total MAA	Total Inpatient	Total Outpatient	Total	50% FFP	51.40% FFP	51.44% FFP	Variable % FFP	75% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement										
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement										
4	Medi-Cal Administrative Reimbursement Limit										
5	Medi-Cal Administration										
6	Medi-Cal Administrative Reimbursement										
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services										
16A		07/01/02 - 09/30/02 10/01/02 - 06/30/03		601,197 1,700,525	601,197 1,700,525		309,015		874,766		309,015 874,766
17	Enhanced SD/MC Net Reimb. (Children)										
17A		07/01/02 - 09/30/02 10/01/02 - 06/30/03									
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										
24	Healthy Families Net Reimbursement										
24A		07/01/02 - 09/30/02 10/01/02 - 06/30/03									
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										